

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 58-32

November 20, 1958

CLAIMS FOR REFUND OF TAX

Manufacturers and importers of tobacco products; and proprietors of customs bonded cigar manufacturing warehouses, class 6:

Purpose. The purpose of this industry circular is to advise you as to the date that may be shown in claims for refund of tax, filed under section 5705 of the Internal Revenue Code, as amended by Public Law 85-859, on tobacco products withdrawn from the market.

Background. We have received inquiries relating to the date, as referred to in Industry Circular No. 58-24, dated September 3, 1958, that may be shown in claims for the refund of tax on tobacco products withdrawn from the market.

Acceptable Dates on Claim. It will be acceptable for claimants to show, as the date of withdrawal from the market, the date that tobacco products were received on the factory premises (as described in the manufacturer's application for permit), or were voluntarily destroyed at a place other than such premises. In lieu of a listing of such specific date or dates, the claimant may certify (under penalties of perjury) that the tobacco products covered by the claim were received on the factory premises, or voluntarily destroyed at a place other than such premises, within six months prior to the date that the claim is filed.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division